
Individual CPA License Reinstatement

[§ 54.1-4413.2](#), Code of Virginia

The license of a person whose Virginia license expired and who does not hold the license of another state may be reinstated under this subsection. In addition, a person whose privilege of using the CPA title in Virginia was suspended may have the suspension lifted under this subsection.

To be considered for reinstatement of a Virginia license or lifting the suspension of the privilege of using the CPA title in Virginia:

- The person shall disclose to the Board why he or she no longer holds a Virginia license or why his or her privilege of using the CPA title in Virginia was suspended.
- The person shall disclose to the Board each state in which he or she holds or has held a license.
- For each of the states in which the person holds a license, he or she shall provide documentation from the Board of Accountancy about whether he or she is in good standing with the Board, whether there are any pending actions alleging violations of the standards of conduct and practice established by statutes of the state or regulations promulgated by the Board, and whether he or she has been found guilty of any violations of the standards of conduct and practice established by statutes of the state or regulations promulgated by the Board.
- For each of the states in which the person has held a license, the person shall disclose why he or she no longer holds a license and provide documentation from the Board of Accountancy concerning whether he or she has been found guilty of any violations of the standards of conduct and practice established by statutes of the state or regulations promulgated by the Board.
- The person shall describe his continuing professional education since his or her Virginia license expired or was suspended. The Board shall determine whether his or her continuing professional education complies with the continuing professional education requirement prescribed by the Board for that period.

Mail completed application with a fee of \$350 to the VBOA. Make the check or money order payable to the Treasurer of Virginia. Payments returned by the bank for insufficient funds are subject to a returned payment fee, pursuant to [§ 2.2-4805](#), Code of Virginia.

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, VA 23233

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PERSONAL INFORMATION OF INDIVIDUAL

First name: _____

Phone: _____

Middle name: _____

Street address: _____

Last name: _____

City/State: _____

*Social Security
Number: _____

ZIP code: _____

Date of birth: _____

Email address: _____

*State law requires every applicant for a license, certificate, registration or other authorization engaged in a business, trade, profession or occupation issued by the Commonwealth to provide a Social Security Number or control number issued by the Virginia Department of Motor Vehicles.

BUSINESS INFORMATION OF INDIVIDUAL

Business name: _____

Phone: _____

Street address: _____

Fax: _____

City/State/ZIP: _____

Email address: _____

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REINSTATEMENT CONSIDERATIONS FOR INDIVIDUALS

Based on [§ 54.1-4413.2, E](#), Code of Virginia

- I no longer hold a CPA license in Virginia because:
- My privilege of using the CPA title in Virginia was suspended because:

If necessary, attach additional sheet(s) of paper.

List every state or jurisdiction in which you currently hold or previously held a CPA license.

- Currently hold
- Previously held
-
- Currently hold
- Previously held
-
- Currently hold
- Previously held
-

If necessary, attach additional sheet(s) of paper.

The respective Board of Accountancy from every state or jurisdiction in which you currently hold a CPA license must provide documentation of:

- A position of good standing with the Board
- Any pending actions alleging violations of the standards of conduct and practice established by state statutes or board regulations
- Any violations of the standards of conduct and practice established by state statutes or board regulations

The state BOA must forward documentation to the VBOA.

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Explain why you no longer hold a license from every state or jurisdiction in which you previously held a CPA license.

The respective Board of Accountancy of every state or jurisdiction in which you previously held a CPA license must provide documentation whether you have been found guilty of any violations of the standards of conduct and practice established by state statutes or board regulations.

The state BOA must forward documentation to the VBOA.

CONTINUING PROFESSIONAL EDUCATION (CPE)

- | | |
|---|---|
| <input type="checkbox"/> Yes
<input type="checkbox"/> No | I have met the CPE requirements prescribed by Board Regulation 18VAC5-22-90 (120 hours of CPE obtained during the previous three calendar-year period ending with the current calendar year) including a two-hour Virginia-Specific Ethics course. |
| <input type="checkbox"/> Yes
<input type="checkbox"/> No | I understand if I release or authorize the release of reports on attest or compilation services for persons or entities located in Virginia then I must obtain on an annual basis eight hours of CPE related to attest or compilation services, in compliance with Board Regulation 18VAC5-22-140 . |
| <input type="checkbox"/> Yes
<input type="checkbox"/> No | During the time my Virginia license was expired, I was exempt from the CPE requirements in accordance with Board Regulation 18VAC5-22-90 D . |

Attach documentation of CPE to this form.

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PROVIDING SERVICES AND USING THE CPA TITLE DURING THE TIME MY LICENSE WAS EXPIRED

During the time my license was expired, I provided services using the CPA title to the public or to an employer. Pursuant to [§ 54.1-4409.1](#), Code of Virginia, a person must be licensed in order to use the CPA title in Virginia. Providing services to the public is defined in our statutes as “Providing services that are subject to the guidance of the standard-setting authorities listed in the standards of conduct and practice in [§ 54.1-4413.3 \(5\) \(6\)](#).” Providing services to an employer is defined in our statutes as “Providing to an entity services that require the substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the Board.” Using the CPA title in Virginia means using CPA, certified public accountant or public accountant (i) in any form or manner of verbal communication to persons or entities located in Virginia or (ii) in any form or manner of written communication to persons or entities located in Virginia, including but not limited to the use in any abbreviation, acronym, phrase or title that appears in business cards, the CPA wall certificate, internet postings, letterhead, reports, signs, tax returns or any other document or device, [§ 54.1-4400](#), Code of Virginia.

Yes No

If yes, explain and provide documentation that describes:

1. What types of services using the CPA title I provided during the time my license was expired (e.g. use of the CPA designation on business cards, an email signature or a company biography).
2. What specific forms I signed using the CPA title during the time my license was expired.

If necessary, attach additional sheet(s) of paper.

Yes If my license is reinstated, I plan to provide services to the public or to an employer. Upon reinstatement, I shall comply with Board Regulation [18VAC5-22-90](#) regarding CPE.

 I have attached my request for the [Active – CPE Exempt Status](#).

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CERTIFICATION BY INDIVIDUAL

- I comply with the licensing requirements for individuals prescribed in [§ 54.1-4409.2](#), Code of Virginia.
- I comply with the requirements for license reinstatement prescribed in [§ 54.1-4413.2, E](#), Code of Virginia.
- I have not withheld information that might affect the decision by the VBOA to reinstate my license.

Full name: _____

License number: _____

Signature: _____

Date: _____